



Bart L. Graham  
Commissioner

State of Georgia  
**Department of Revenue**

Frank D'Connell  
Director

Suite 15300  
1800 Century Boulevard  
Atlanta, Georgia 30345  
(404) 417-2100

**NOTICE**

**(Notice ATD 2010-7)**

**RE: Proposed Rules to the Department of Revenue, Alcoholic Beverages,  
Chapter 560-2-7.**

**TO ALL INTERESTED PERSONS AND PARTIES:**

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Chapter 560-2-7 of the Rules and Regulations of the State of Georgia by proposing:

- 560-2-6-.01, entitled "Specification of Premises."
- 560-2-6-.02, entitled "Record of Materials Received, Including Affidavit Regarding Georgia Products; Length of Time Records Must be Maintained; Separation of Georgia Products."

Attached with this notice are exact copies and synopses of the proposed Rules. The proposed Rules are being adopted under the authority of O.C.G.A. §§ 3-2-2, 3-5-38, 3-5-82, and 3-5-84.

The Department of Revenue shall consider the adoption of the above-referenced proposed Rules at 10:00 a.m., on Monday, March 29, 2010 in Suite 15200 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

The Department must receive all comments regarding the above-referenced proposed Rules from interested persons no later than 10:00 a.m. on Monday, March 29, 2010.

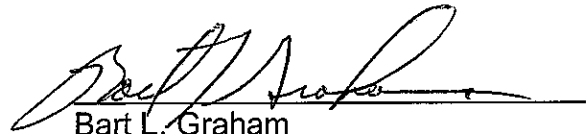
Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite 15300, Atlanta, GA 30345-3205.

Electronic comments must be sent to [regcomments@dor.ga.gov](mailto:regcomments@dor.ga.gov).

Facsimile comments must be sent to (404) 417-6651.

**Please reference "Notice Number ATD 2010-7" on all comments.**

Dated: February 22, 2010

A handwritten signature in black ink, appearing to read 'Bart L. Graham', is written over a horizontal line.

Bart L. Graham  
Commissioner  
Department of Revenue

# **SYNOPSIS**

## **RULES OF DEPARTMENT OF REVENUE ALCOHOL AND TOBACCO DIVISION**

### **CHAPTER 560-2-7 MALT BEVERAGES**

#### **560-2-7-.01 Facility Tours - Malt Beverages.**

- This Rule provides the necessary guidelines and procedures for conducting facility tours.
- This Rule provides for changes in the Code.
- This Rule provides for grammatical changes.
- This Rule was last amended in 2008.

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-7  
MALT BEVERAGES**

**560-2-7-.01 Facility Tours – Malt Beverages.**

(1) During an Educational or Promotional Tour a "Free Tasting" may be conducted by the licensed brewery and the following amounts of Alcoholic Beverage which is brewed at the licensed facility may be provided.

(a) During or after completion of a one (1) hour Educational or Promotional Tour in compliance with this regulation an attendee may receive no more than a total of twenty-four ounces (24 oz.) of Malt Beverage or beer from a licensed facility.

(b) During or after completion of a two (2) hour Educational or Promotional Tour in compliance with this regulation an attendee may receive no more than thirty-two ounces of (32 oz.) of Malt Beverage or beer from a licensed facility.

(2) All Malt Beverages or beer provided for at the Tasting shall be served by a state licensed representative of the brewery or winery.

(3) No Malt Beverages or beer may be served during or after a Tour if:

(a) A brewery charges a fee for providing an Educational or Promotional Tour; or

(b) The Tour of the facility is conducted on Sunday pursuant to 560-2-2-.29.

(4) The licensed facility may elect to provide non-alcoholic food or beverages at no charge, either directly or indirectly, to the attendees.

(5) The attendees may, if permitted by the licensed facility, bring non-alcoholic food or beverages to the licensed facility solely for use during or following the Tour, or as part of any Tasting at the licensed facility.

(6) A licensed brewery shall not engage in retail package or retail consumption sales on Premises, directly or indirectly, of Alcoholic Beverages at any time unless specifically exempt by regulation or the Act.

(7) No person who is a participant in a Tour may bring Alcoholic Beverages to the licensed facility under any circumstances.

(8) Souvenirs offered for sale by a brewery may be used in Tastings sponsored by the brewery.

(a) The brewery shall disclose, in writing by posted signs, or distributed notices given to the Tour participant(s), that there are no requirements to purchase the souvenir container to participate in the Tour or Tasting.

(b) The souvenir container may be used in subsequent Tours of the brewery.

Authority: O.C.G.A. §§ 3-2-2, 3-5-38.

**SYNOPSIS**

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-7  
MALT BEVERAGES**

**560-2-7-.02 Additional Reports; Markings, Stamps Prohibited; Authority of  
Commissioner - Malt Beverages.**

- This Rule provides that no decal, stamp, or other marking is required on malt beverage that designates a particular city or county where a sale of malt beverage may be made, nor shall any other reports be required other than as provided in these Regulations.
- This Rule provides that the Commissioner shall enforce the provisions of these Regulations pursuant to Georgia law.
- This Rule provides for changes in the Code.
- This Rule provides for grammatical changes.
- This Rule was adopted in 1982.

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-7  
MALT BEVERAGES**

**560-2-7-.02 Additional Reports; Authority of  
Commissioner - Malt Beverages.**

1) No other reports may be required of a Wholesaler except reports as provided for in these regulations.

(2) The Commissioner shall enforce the provisions of these Regulations pursuant to Georgia Law, and shall:

(a) Examine all reports submitted by licensed wholesale beer dealers;

(b) Compare the total transactions by the Wholesaler as reported on form ATT-123 with the sum of all reports submitted to municipalities and counties on form ATT-122 to ensure that all municipalities and/or counties are receiving the proper tax specified.

(c) Ensure that thorough, complete, and continuing audits are conducted by auditors of the Department to verify that all local beer taxes are collected and remitted to the proper local taxing jurisdiction.

1. Such audits shall also verify that all applicable state taxes have been paid.

2. Any discrepancy discovered during the audit shall immediately be investigated and the taxing jurisdiction concerned shall be promptly notified of such findings.

Authority: O.C.G.A. §§ 3-2-2, 3-5-82, 3-5-84.

**SYNOPSIS**

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-7  
MALT BEVERAGES**

**560-2-7-.03 Regulatory Agencies; Business Relations Prohibited;  
Conflicts of Interest – Malt Beverages.**

- This Rule provides that the Commissioner is authorized to enforce all state laws regarding the imposition and collection of taxes.
- This Rule provides that regulatory agencies shall not have any pecuniary interest in any licensed business involved with the sale, manufacture, distribution or possession of malt beverages.
- This Rule provides that persons licensed to sell malt beverage by the package may not sell such beverages at a price below what was paid for such malt beverages.
- This Rule provides for grammatical changes.
- This Rule provides for changes in the Code.
- This Rule was adopted in 1982.



**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-7  
MALT BEVERAGES**

**560-2-7-.03 Regulatory Agencies; Business Relations Prohibited; Conflicts of Interest – Malt Beverages.**

(1) No person licensed to sell Malt Beverages in Georgia shall enter into any agreement, or participate in any scheme or device with the governing authority or regulatory agency of any municipality or county, which results in such municipality or county receiving less than the total sum of Malt Beverage taxes due it as required by law.

(2) No Licensee shall permit any municipality, county or other regulatory agency to hold any pecuniary interest in such Licensee's business nor shall any Licensee pay any governing authority rent or remuneration for its business premises above the fair market value of such premises.

1. No Licensee shall pay any governing authority a percentage of sales or profits as a license fee or charge, or as rent for its business premises, for the purposes of evading the provisions of the Uniform Local Beer Tax.

(3) No Licensee shall employ or compensate any agent or employee of any municipality, county or other governing authority in any manner whereby such compensation or payment of employment is based upon or related to the volume of Malt Beverages sold.

(4) No Licensee shall accept from any municipality, county, regulatory agency or any other governing authority any

rebate of any excise taxes imposed on Malt Beverages by such governing authority.

(5) No person licensed to sell Malt Beverages by the package for carryout purposes shall sell the Alcoholic Beverages at a price less than such Licensee pays for such Malt Beverages.

1. A retail Licensee shall not pay less than the Wholesaler's price as published on its price list, plus the local excise tax imposed.

(6) Violation of this Regulation by any Licensee shall be cause for revocation or cancellation by the Commissioner of any wholesale or Retailer's license.

Authority: O.C.G.A. §§ 3-2-2, 3-2-3, 3-2-4

PROPOSED

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-7  
MALT BEVERAGES**

**560-2-7-.03 Regulatory Agencies; Business Relations Prohibited; Conflicts of Interest – Malt Beverages.**

(1) No person licensed to sell Malt Beverages in Georgia shall enter into any agreement or participate in any scheme or device with the governing authority or regulatory agency of any municipality or county, which results in such municipality or county receiving less than the total sum of Malt Beverage taxes due it as required by law.

(2) No Licensee shall permit any municipality, county or other regulatory agency to hold any pecuniary interest in such Licensee's business nor shall any Licensee pay any governing authority rent or remuneration for its business premises above the fair market value of such premises.

1. No Licensee shall pay any governing authority a percentage of sales or profits as a license fee or charge, or as rent for its business premises, for the purposes of evading the provisions of the Uniform Local Beer Tax.

(3) No Licensee shall employ or compensate any agent or employee of any municipality, county or other governing authority in any manner whereby such compensation or payment of employment is based upon or related to the volume of Malt Beverages sold.

(4) No Licensee shall accept from any municipality, county, regulatory agency or any other governing authority any

rebate of any excise taxes imposed on Malt Beverages by such governing authority.

(5) No person licensed to sell Malt Beverages by the package for carryout purposes shall sell the Alcoholic Beverages at a price less than such Licensee pays for such Malt Beverages.

1. A retail Licensee shall not pay less than the Wholesaler's price as published on its price list, plus the local excise tax imposed.

(6) Violation of this Regulation by any Licensee shall be cause for revocation or cancellation by the Commissioner of any wholesale or Retailer's license.

Authority: O.C.G.A. §§ 3-2-2, 3-2-3, 3-2-4.

PROPOSED